

State of California
BOARD OF EQUALIZATION

SALES AND USE TAX REGULATIONS

Regulation 1687. INFORMATION RETURNS.

Reference: Section 7055, Revenue and Taxation Code.

Information returns must be filed by all persons who solicit orders for the sale of tangible personal property the storage, use, or other consumption of which is subject to the tax if the seller does not hold a Certificate of Registration-Use Tax, unless the seller is engaged in business in this State and holds a seller's permit under the Sales and Use Tax Law. Such returns shall be for quarters of the calendar year and must be filed not later than the last day of the month following each three-month period ending in March, June, September and December. Such returns must show:

1. The name and address of each purchaser from whom an order was taken.
2. The description and sales price of the tangible personal property sold or to be sold pursuant to such order.
3. The date upon which the order is taken.
4. The date as nearly as can be determined at which the tangible personal property is to be delivered to the purchaser.

As used in this Regulation, the term "Certificate of Registration – Use Tax" shall include Certificates of Authority to Collect Use Tax issued prior to September 11, 1957.

History: Adopted August 7, 1957, as restatement of previous rulings, effective September 11, 1957.

Amended and renumbered August 5, 1969, effective September 6, 1969.

Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.